

# The Gazette of India



EXTRAORDINARY

PART II—Section 3

PUBLISHED BY AUTHORITY

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No. 101B] NEW DELHI, THURSDAY, JULY 3, 1952

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MINISTRY OF LAW

NOTIFICATION

*New Delhi, the 2nd July, 1952.*

S. R. O. 1140-B—The following Order made by the President is published for general information :—

C.O. 42

THE ADAPTATION OF LAWS (FOURTH AMENDMENT)  
ORDER, 1952

WHEREAS by clause (2) of article 372 of the Constitution of India the President is empowered by order to make such adaptations and modifications of any law in force in the territory of India, whether by way of repeal or amendment, as may be necessary or expedient for the purpose of bringing the provisions of such law into accord with the provisions of the Constitution, and to provide that the law shall, as from such date as may be specified in the order, have effect subject to the adaptations and modifications so made;

NOW, THEREFORE, in exercise of the powers conferred by the said article and of all other powers enabling him in that behalf, the President is pleased to make the following Order, namely :—

I. (1) This Order may be called the Adaptation of Laws (Fourth Amendment) Order, 1952.

(2) It shall be deemed to have come into force on the 26th day of January, 1950.

2. In the Seventh Schedule to the Adaptation of Laws Order, 1950, after the directions relating to the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), insert:—

**"THE MADRAS GENERAL SALES TAX ACT, 1939.**

(Madras Act IX of 1939)

*22. Act not deemed to impose or authorise taxation in certain cases.*—Nothing contained in this Act shall be deemed to impose, or authorise the imposition of, a tax on the sale or purchase of any goods, where such sale or purchase takes place—

- (a) (i) outside the State of Madras, or
- (ii) in the course of the import of the goods into the territory of India or of the export of the goods out of such territory, or
- (b) except in so far as Parliament may by law otherwise provide, after the 31st day of May, 1951 in the course of inter-State trade or commerce,

and the provisions of this Act shall be read and construed accordingly.

*Explanation.*—For the purposes of clause (a) (i), a sale or purchase shall be deemed to have taken place in the State in which the goods have actually been delivered as a direct result of such sale or purchase for the purpose of consumption in that State, notwithstanding the fact that under the general law relating to sale of goods, the property in the goods has by reason of such sale or purchase passed in another State.”

RAJENDRA PRASAD,  
*President.*

K. Y. BHANDARKAR,  
*Secretary.*